C. Motor Tax/E.

1952

File No.

K

P.H.E

Legal Deptt.

A **BRANCH**

Subject:— Opinions under the Bombay Motor Vehicles Tax Act, 1935.

C Motor-Tax/E.

File No.

Gen. 194 e.

210-A.

C O N T E N T S.

Legal Department File No. 8. Motor Tax/52

Sr. No.	R.I./	S.No.	Subject	Pages
			Opinions under the Bombay Motor Vehicles Tax Act, 1935.	
1.	316 11-1-52		Whether Section 7 A of the B'bay Motor Vehicles Tax Act 1935 inserted by B'bay Act No.L of 1949 has retrospective operation.	1.
2.	7082 6-5-52		Whether there would be any legal objection to discontinue the grant under sub-section(1) of section 9 of the B'bay Motor Vehicles Tax Act, 1935.	2.
3.	17291/B 20-10-52		Whether section 9 of the B'bay Motor Vehicles Tax Act,1935 was amended by reserting of para 11 of the Indian State (Application of Laws) Order 1948.	5

M.R.D.
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C.S.

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Legal Department.

Section 7A of the Bombay Motor Vehicles Tax Ac 1935. inserted by Bombay Act, No. V of 1949 has no retrospective operation. The view taken by Dy.Secy. H.D., is not correct.

Sd/-10-1

Additional Secretary to Government.

M.R.D.
20-6-56
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U.R. to H.D., No. 316 dated the 11th January 1952.

Office of the R.L.A.

The answer to the question raised appears to be in the affirmative. Sub-section(1) of section 8 of the Bombay Motor Vehicles Tax Act,1935, provides that the State Government shall pay annually to any local board which at the commocement of the Act(i.e.1-4-1936) was levying tolls on vehicles or animals etc. a sum determined by the State Government after consulting the local board as representing the net average annual income of such local board from such tolls, (after deducting the cost of collection), during the 3 years ending on 31st March 1936, plus 10 per cent. Sub-section(2) provides for the manner in which the contributions shall bepaid. Sub-section(4) provides that such contributions shall be charged on the consolidated fund of the State. The liability to pay the contribution has been undertaken by the State Government in view of the abolition of tolls and levy and collection of motor vehicles tax by the State Government and in view of the fact that local boards which were collecting tolls before the commencement of the Act have been deprived of that income. The conversion of the road in this case from a D.L.B. to a Provincial road would not affect the statutory liability imposed by section 9. However, as the arrangement arrived at in G.R.No.6305 dated 27-8-1902 was being continued even after the abolition of the toll in so far as the distribution of the amount of compensation between the D.L.B., Belgaum and the 3 States was concerned and as the Government of Bombay has stepped into the shoes of the 3 merged States, the D.L.B. Belgaum cannot claim to retain the amount of the share due to three States.

Sd/-5-5-
Remembrancer of Legal Affairs.

M.R.D.
20-6-56
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U.R. to L.S.G. &P.H.D. No.,7082,dated the 6th May 1952.

Legal Department

Attention is invited to the Bombay Merged State(Laws) Act, 1950, under section 3 of which the Bombay Motor Vehicles Tax Act, 1935, has been extended to the merged territory of the Kolhapur State without any amendment. On such extension the corresponding law in force in the merge territory of Kolhapur immediately before the commencement of the Merged States(Laws) Act, 1950, ceased to have effect (see section 4 of the Act.). The law which thus ceased to have effect was the Bombay Motor Vehicles Tax Act, 1935 which was extended to the Kolhapur State by the Kolhapur State (Application of Laws) Order, 1949. Section 9 of the Bombay Motor Vehicles Tax Act, 1935, was not amended or adapted and no local authority in the merged States was given the benefit of that section. That section was specially included in 1935 in the Bombay Motor Vehicles Tax Act, 1935, to compensate certain local authorities which were levying tolls. The amount specified in the said section is charged on the Consolidated Fund of the State. When the Bombay Motor Vehicles Tax Act, 1935, was applied to the merged States, it was not considered that local authorities in the merged States should have the benefit of that provision.

Sd/-
20-10

Additional Secretary to Government.

U.R. to F.D., No. 17291, dated the 20th October 1952.

M.R.D.
20-6-56
C.4